

# **EXHIBIT “12”**



Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0038

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RETROLOCK CORPORATION  
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ORANGE CA 92653-7838

**For your reference**

Notice name	CP148B
Notice date	July 18, 2022
Employer ID number	XX-XXX5729

**For more information**

Visit [irs.gov/cp148b](https://irs.gov/cp148b) to learn more about this notice and what to do and avoid waiting on the phone.

184088

## We changed your mailing address

We updated your mailing address in our records because the address entered on a tax return or Form 8822-B was different from the one in our records. We will no longer mail notices and letters to the address above. In addition, we sent an address confirmation notice to your new mailing address.

### What does this mean

- Our update may be for minor changes in word and abbreviations (e.g., ST instead of Street). We recommend you verify your full address, abbreviations, and zip code using the United State Postal Service (USPS) address look up tool. This will ensure your address meets the mailing standards and avoid minor changes from happening in the future.
- Review your most recent filed returns or Form 8822-B to verify that an address update was required.
- If your address should not have been changed, you can call us at 800-829-0115, visit [irs.gov/addresschange](https://irs.gov/addresschange) for more information or write to us at the address in upper left corner.
- **Caution for employers regarding third party payroll providers:**
  - If we find any issues with an account, we send a letter or notice to your address of record. We strongly caution any employer against changing the address of record to that of a payroll service provider or other third party as it may significantly limit our ability to inform the employer of tax matters involving the business.
  - The employer is ultimately responsible for depositing and paying all federal employment tax liabilities.
  - For more information visit [irs.gov/outourcing-payroll-duties](https://irs.gov/outourcing-payroll-duties).
- Keep this notice for your records.
- Please be sure you (or your tax preparer) always enter your correct mailing address on tax returns in exactly the same way every time you file unless you change your mailing address after you filed your last return.